(Mr. JEFFORDS) was added as a cosponsor of S. 804, a bill to amend title 49, United States Code, to require phased increases in the fuel efficiency standards applicable to light trucks; to required fuel economy standards for automobiles up to 10,000 pounds gross vehicle weight; to raise the fuel economy of the Federal fleet of vehicles, and for other purposes.

S. 828

At the request of Mr. LIEBERMAN, the name of the Senator from Rhode Island (Mr. CHAFEE) was added as a cosponsor of S. 828, a bill to amend the Internal Revenue Code of 1986 to allow a credit against income tax for certain energy-efficient property.

S. 833

At the request of Ms. SNOWE, the names of the Senator from Massachusetts (Mr. KERRY) and the Senator from New Jersey (Mr. CORZINE) were added as a cosponsors of S. 833, a bill to amend the Internal Revenue Code of 1986 to expand the child tax credit.

S. 839

At the request of Mrs. HUTCHISON, the name of the Senator from Pennsylvania (Mr. SPECTER) was added as a cosponsor of S. 839, a bill to amend title XVIII of the Social Security Act to increase the amount of payment for inpatient hospital services under the medicare program and to freeze the reduction in payments to hospitals for indirect costs of medical education.

S.J. RES. 7

At the request of Mr. HATCH, the name of the Senator from Louisiana (Mr. BREAUX) was added as a cosponsor of S.J. Res. 7, a joint resolution proposing an amendment to the Constitution of the United States authorizing Congress to prohibit the physical desecration of the flag of the United States.

S. RES. 16

At the request of Mr. THURMOND, the names of the Senator from Arizona (Mr. MCCAIN), the Senator from Texas (Mr. GRAMM), and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. Res. 16, a resolution designating August 16, 2001, as ''National Airborne Day.''

S. RES. 63

At the request of Mr. CAMPBELL, the name of the Senator from South Dakota (Mr. JOHNSON) was added as a cosponsor of S. Res. 63, a resolution commemorating and acknowledging the dedication and sacrifice made by the men and women who have lost their lives while serving as law enforcement officers.

AMENDMENT NO. 376

At the request of Mr. DEWINE, his name was added as a cosponsor of amendment No. 376.

At the request of Mr. CLELAND, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of amendment No. 376, supra.

AMENDMENT NO. 600

At the request of Mr. SESSIONS, the name of the Senator from Nebraska (Mr. HAGEL) was added as a cosponsor of amendment No. 600.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. HELMS (for himself, Mr. THURMOND, Mr. HUTCHINSON, and Mr. SMITH of New Hampshire):

S. 873. A bill to preserve and protect the free choice of individual employees to form, join, or assist labor organizations, or to refrain from such activities; to the Committee on Health, Education, Labor, and Pensions.

Mr. HELMS. Mr. President, I am honored to join my distinguished colleagues, the Senator from South Carolina, Mr. THURMOND, the Senator from New Hampshire, Mr. SMITH, and the Senator from Arkansas, Mr. HUTCHINSON, in introducing legislation to protect workers from having to pay dues to a labor union simply to keep their jobs. This bill, briefly titled the National Right to Work Act, repeals Federal labor laws allowing union bosses to coerce dues from workers who want to go to work, earn honest paychecks and support their families without being forced to support a labor organization.

The legislation we are introducing today proposes to put an end to more than half a century of Federal labor policy that directly contradicts Thomas Jefferson's famous statement that ''to compel a man to furnish contributions of money for the propagation of opinions which he disbelieves, is sinful and tyrannical.''

Specifically, the National Right to Work Act proposes the repeal of those sections of the National Labor Relations Act, NLRA, and the Railway Labor Act, RLA, that allow unions to enter into collective bargaining agreements forcing workers to pay dues as a condition of employment.

These so-called ''union security'' clauses have been a central tenet of Federal labor law despite interfering with the rights of freedom of speech and association that most Americans take for granted. Under this unfair Federal scheme, labor organizations succeeded in creating workplaces where individual workers have two choices: 1. they either must march in lockstep with local union bosses; or 2. they must forfeit their job.

That's clearly not fair, and in response to the excesses of this abuse of the free association rights of employees, Congress enacted the Taft-Hartley Act in 1947. While this reform bill did not fully right the wrongs of earlier labor legislation, it did grant States the ability to pass legislation overriding the NLRA regarding union security clauses.

Since Taft-Hartley freed State legislature to protect workers, 21 States have passed Right to Work laws, and, not surprisingly, these States have reaped the economic benefits associated with a fair and free labor market. In fact, the 21 States that have passed Right to Work laws have outperformed non-Right to Work States in job creation, real income, and entrepreneurial growth.

But much work remains unfinished. More than 8 million workers in 29 non-Right to Work States must pay dues to a union as a condition of employment, and another 1 million workers in Right to Work States are forced to pay dues under the Federal Railway Labor Act, which cannot be preempted by State Right to Work laws.

Make no mistake, that warms the hearts of union bosses who take advantage of union security clauses to use workers as cash machines. This gives them an endless source of funding for union activities, including activities not related to collective bargaining activity. The growing influence unions have on the political process—financed by coerced worker dues—is openly acknowledged. During the past election cycle, the AFL–CIO bragged of its plans to spend more than $40 million on worker-subsidized political activity, nearly all on behalf of liberal candidates.

These politicians who continue to benefit from the Big Labor cash cow have been successful in protecting the union's ability to coerce money from their membership. But the American people aren't fooled. For more than 20 years, Americans have consistently told pollsters that they believe that a requirement to pay union dues as a condition of employment is unfair. In 1997, a Mason-Dixon poll found that 77 percent of Americans agreed with the statement that workers should be able to keep their job regardless of whether they belong to unions.

They're right, and I hope that this legislation will soon put an end to congressional tolerance of forced worker dues. I'm proud to stand with my distinguished colleagues in supporting the National Right to Work Act.

By Mr. TORRICELLI:

S. 874. A bill to require health plans to include infertility benefits, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. TORRICELLI. Mr. President, I rise today to reintroduce legislation that would greatly improve the lives of millions of Americans, thousands of whom live in my State of New Jersey, who are infertile. The Fair Access to Infertility Treatment and Hope, FAITH, Act first introduced during the 106th Congress, will again give hope to those families who have struggled silently for years with the knowledge that they cannot have children.

For many American families, the blessing of raising a family is one of the most basic human desires. Unfortunately almost fifteen percent of all married couples, over six million American families, are unable to have children due to infertility.

The physical and emotional toll that infertility has on families is impossible

to ignore. I have heard from a number of men and women from New Jersey who have experienced the pain and trauma of discovering that their bodies, which appear normal and function perfectly, are somehow deficient in the one area that matters most to them. This is only compounded when patients discover that their insurer, which they rely on for all of their critical health needs, refuse to cover treatment for this disease. The deep sense of loss expressed by those who desire a family as a result of this gap in coverage is real and significant. Their pain should no longer be ignored.

Infertility is a treatable disease. New technologies and procedures that have been developed in the past two decades make starting a family a real possibility for many couples previously unable to conceive. In fact, up to two thirds of all married couples who seek infertility treatment are subsequently able to have children.

Unfortunately, due to the high cost of treating this illness, only 20 percent of infertile couples seek medical treatment each year. Even worse, only four out of every ten couples that seek infertility treatment receive coverage from health insurers, and only one quarter of all health plans provide coverage for infertility services.

My bill will end this inequity by requiring all health insurance plans to ensure testing and coverage of infertility treatment. Specifically, FAITH requires health plans to cover all infertility procedures considered non-experimental that are deemed appropriate by patient and physician, up to four attempts, with two additional attempts provided for those successful couples that desire a second child.

One reason often cited by health insurers for their continued refusal to provide infertility treatment is the negative impact that this coverage would have on monthly premiums. However, recent studies demonstrate that FAITH would raise the costs of health coverage by as little as $.21 cents per month per person, an insignificant amount compared to the enormous premium increases we have recently seen from HMOs.

Similar legislation that recognizes the vital right of families to infertility treatments has already been passed in thirteen states, including Texas, California, New York, Illinois, Ohio, Massachusetts, Maryland, Connecticut, Rhode Island, Arkansas, Hawaii, Montana, and West Virginia. In my home state, both branches of the New Jersey Legislature recently passed legislation that mandates this coverage.

Reproduction is one of the most important values for both men and women, and those individuals who desire the gift of family should have access to the necessary treatments that make life possible.

I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 874

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Fair Access to Infertility Treatment and Hope Act of 2001''.

SEC. 2. FINDINGS.

Congress finds that—

(1) infertility affects 6,100,000 men and women;

(2) infertility is a disease which affects men and women with equal frequency;

(3) approximately 1 in 10 couples cannot conceive without medical assistance;

(4) recent medical breakthroughs make infertility a treatable disease; and

(5) only 25 percent of all health plan sponsors provide coverage for infertility services.

SEC. 3. AMENDMENTS TO THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.

(a) IN GENERAL.—Subpart B of part 7 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1185 et seq.) is amended by adding at the end the following:

''SEC. 714. REQUIRED COVERAGE FOR INFERTILITY BENEFITS.

''(a) IN GENERAL.—A group health plan, and a health insurance issuer providing health insurance coverage in connection with a group health plan, shall ensure that coverage is provided for infertility benefits.

''(b) INFERTILITY BENEFITS.—In subsection (a), the term 'infertility benefits' at a minimum includes—

''(1) diagnostic testing and treatment of infertility;

''(2) drug therapy, artificial insemination, and low tubal ovum transfers;

''(3) in vitro fertilization, intracytoplasmic sperm injection, gamete donation, embryo donation, assisted hatching, embryo transfer, gamete intra-fallopian tube transfer, zygote intra-fallopian tube transfer; and

''(4) any other medically indicated non-experimental services or procedures that are used to treat infertility or induce pregnancy.

''(c) IN VITRO FERTILIZATION.—

''(1) LIMITATION.—

''(A) IN GENERAL.—Subject to subparagraph (B), coverage of procedures under subsection (b)(3) may be limited to 4 completed embryo transfers.

''(B) ADDITIONAL TRANSFERS.—If a live birth follows a completed embryo transfer under a procedure described in subparagraph (A), not less than 2 additional completed embryo transfers shall be provided.

''(2) REQUIREMENT.—Coverage of procedures under subsection (b)(3) shall be provided if—

''(A) the individual has been unable to attain or sustain a successful pregnancy through reasonable, less costly medically appropriate covered infertility treatments; and

''(B) the procedures are performed at medical facilities that conform with the minimal guidelines and standards for assisted reproductive technology of the American College of Obstetric and Gynecology or the American Society for Reproductive Medicine.

''(d) PROHIBITIONS.—A group health plan, and a health insurance issuer providing health insurance coverage in connection with a group health plan, may not—

''(1) deny to an individual eligibility, or continued eligibility, to enroll or to renew coverage under the terms of the plan because of the individual's or enrollee's use or potential use of items or services that are covered in accordance with the requirements of this section;

''(2) provide monetary payments or rebates to a covered individual to encourage such individual to accept less than the minimum protections available under this section; or

''(3) provide incentives (monetary or otherwise) to a health care professional to induce such professional to withhold from a covered individual services described in subsection (a).

''(e) RULES OF CONSTRUCTION.—

''(1) IN GENERAL.—Nothing in this section shall be construed—

''(A) as preventing a group health plan and a health insurance issuer providing health insurance coverage in connection with a group health plan from imposing deductibles, coinsurance, or other cost-sharing or limitations in relation to benefits for services described in this section under the plan, except that such a deductible, coinsurance, or other cost-sharing or limitation for any such service may not be greater than such a deductible, coinsurance, or cost-sharing or limitation for any similar service otherwise covered under the plan;

''(B) as requiring a group health plan and a health insurance issuer providing health insurance coverage in connection with a group health plan to cover experimental or investigational treatments of services described in this section, except to the extent that the plan or issuer provides coverage for other experimental or investigational treatments or services.

''(2) LIMITATIONS.—As used in paragraph (1), the term 'limitation' includes restricting the type of health care professionals that may provide such treatments or services.

''(f) NOTICE UNDER GROUP HEALTH PLAN.—The imposition of the requirements of this section shall be treated as a material modification in the terms of the plan described in section 102(a)(1), for purposes of assuring notice of such requirements under the plan, except that the summary description required to be provided under the last sentence of section 104(b)(1) with respect to such modification shall be provided by not later than 60 days after the first day of the first plan year in which such requirements apply.''.

(b) CLERICAL AMENDMENT.—The table of contents in section 1 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001 note) is amended by inserting after the item relating to section 713 the following new item:

''Sec. 714. Required coverage for infertility benefits for federal employees health benefits plans.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to plan years beginning on or after January 1, 2002.

SEC. 4. PUBLIC HEALTH SERVICE ACT.

(a) IN GENERAL.—Subpart 2 of part A of title XXVII of the Public Health Service Act (42 U.S.C. 300gg–4 et seq.) is amended by adding at the end the following:

''SEC. 2707. REQUIRED COVERAGE FOR INFERTILITY BENEFITS.

''(a) IN GENERAL.—A group health plan, and a health insurance issuer providing health insurance coverage in connection with a group health plan, shall ensure that coverage is provided for infertility benefits.

''(b) INFERTILITY BENEFITS.—In subsection (a), the term 'infertility benefits' at a minimum includes—

''(1) diagnostic testing and treatment of infertility;

''(2) drug therapy, artificial insemination, and low tubal ovum transfers;

''(3) in vitro fertilization, intracytoplasmic sperm injection, gamete donation, embryo donation, assisted hatching,

embryo transfer, gamete intra-fallopian tube transfer, zygote intra-fallopian tube transfer; and

''(4) any other medically indicated non-experimental services or procedures that are used to treat infertility or induce pregnancy.

''(c) IN VITRO FERTILIZATION.—

''(1) LIMITATION.—

''(A) IN GENERAL.—Subject to subparagraph (B), coverage of procedures under subsection (b)(3) may be limited to 4 completed embryo transfers.

''(B) ADDITIONAL TRANSFERS.—If a live birth follows a completed embryo transfer under a procedure described in subparagraph (A), not less than 2 additional completed embryo transfers shall be provided.

''(2) REQUIREMENT.—Coverage of procedures under subsection (b)(3) shall be provided if—

''(A) the individual has been unable to attain or sustain a successful pregnancy through reasonable, less costly medically appropriate covered infertility treatments; and

''(B) the procedures are performed at medical facilities that conform with the minimal guidelines and standards for assisted reproductive technology of the American College of Obstetric and Gynecology or the American Society for Reproductive Medicine.

''(d) PROHIBITIONS.—A group health plan, and a health insurance issuer providing health insurance coverage in connection with a group health plan, may not—

''(1) deny to an individual eligibility, or continued eligibility, to enroll or to renew coverage under the terms of the plan because of the individual's or enrollee's use or potential use of items or services that are covered in accordance with the requirements of this section;

''(2) provide monetary payments or rebates to a covered individual to encourage such individual to accept less than the minimum protections available under this section; or

''(3) provide incentives (monetary or otherwise) to a health care professional to induce such professional to withhold from a covered individual services described in subsection (a).

''(e) RULES OF CONSTRUCTION.—

''(1) IN GENERAL.—Nothing in this section shall be construed—

''(A) as preventing a group health plan and a health insurance issuer providing health insurance coverage in connection with a group health plan from imposing deductibles, coinsurance, or other cost-sharing or limitations in relation to benefits for services described in this section under the plan, except that such a deductible, coinsurance, or other cost-sharing or limitation for any such service may not be greater than such a deductible, coinsurance, or cost-sharing or limitation for any similar service otherwise covered under the plan;

''(B) as requiring a group health plan and a health insurance issuer providing health insurance coverage in connection with a group health plan to cover experimental or investigational treatments of services described in this section, except to the extent that the plan or issuer provides coverage for other experimental or investigational treatments or services.

''(2) LIMITATIONS.—As used in paragraph (1), the term 'limitation' includes restricting the type of health care professionals that may provide such treatments or services.

''(f) NOTICE UNDER GROUP HEALTH PLAN.—The imposition of the requirements of this section shall be treated as a material modification in the terms of the plan described in section 102(a)(1), for purposes of assuring notice of such requirements under the plan, except that the summary description required to be provided under the last sentence of section 104(b)(1) with respect to such modification shall be provided by not later than 60 days after the first day of the first plan year in which such requirements apply.''.

(b) INDIVIDUAL MARKET.—Part B of title XXVII of the Public Health Service Act (42 U.S.C. 300gg–41 et seq.) is amended—

(1) by redesignating the first subpart 3 (relating to other requirements) as subpart 2; and

(2) by adding at the end of subpart 2 the following new section:

''SEC. 2753. REQUIRED COVERAGE FOR INFERTILITY BENEFITS.

''The provisions of section 2707 shall apply to health insurance coverage offered by a health insurance issuer in the individual market in the same manner as they apply to health insurance coverage offered by a health insurance issuer in connection with a group health plan in the small or large group market.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to health insurance coverage offered, sold, issued, renewed, in effect, or operated on or after January 1, 2002.

SEC. 5. REQUIRED COVERAGE FOR INFERTILITY BENEFITS FOR FEDERAL EMPLOYEES HEALTH BENEFITS PLANS.

(a) TYPES OF BENEFITS.—Section 8904(a)(1) of title 5, United States Code, is amended by adding at the end the following:

''(G) Infertility benefits.''.

(b) HEALTH BENEFITS PLAN CONTRACT REQUIREMENT.—Section 8902 of title 5, United States Code, is amended by adding at the end the following:

''(p)(1) Each contract under this chapter shall include a provision that ensures infertility benefits as provided under this subsection.

''(2) Infertility benefits under this subsection shall include—

''(A) diagnostic testing and treatment of infertility;

''(B) drug therapy, artificial insemination, and low tubal ovum transfers;

''(C) in vitro fertilization, intracytoplasmic sperm injection, gamete donation, embryo donation, assisted hatching, embryo transfer, gamete intra-fallopian tube transfer, zygote intra-fallopian tube transfer; and

''(D) any other medically indicated non-experimental services or procedures that are used to treat infertility or induce pregnancy.

''(3)(A)(i) Subject to clause (ii), procedures under paragraph (2)(C) shall be limited to 4 completed embryo transfers.

''(ii) If a live birth follows a completed embryo transfer, 2 additional completed embryo transfers shall be provided.

''(B) Procedures under paragraph (2)(C) shall be provided if—

''(i) the individual has been unable to attain or sustain a successful pregnancy through reasonable, less costly medically appropriate covered infertility treatments; and

''(ii) the procedures are performed at medical facilities that conform with the minimal guidelines and standards for assisted reproductive technology of the American College of Obstetric and Gynecology or the American Society for Reproductive Medicine.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contract years beginning on or after January 1, 2002.

By Mr. BREAUX (for himself and Mr. ENSIGN):

S. 875. A bill to amend the internal Revenue Code of 1986 to allow a credit against income tax for taxpayers owning certain commercial power takeoff vehicles; to the Committee on Finance.

Mr. BREAUX. Mr. President, today I rise with my colleague Senator ENSIGN to introduce the Fuel Tax Equalization Credit for Substantial Power Takeoff Vehicles Act. This bill upholds a long-held principle in the application of the Federal fuels excise tax, and restores this principle for certain single engine ''dual-use'' vehicles.

This long-held principle is simple: fuel consumed for the purpose of moving vehicles over the road is taxed, while fuel consumed for ''off-road'' purposes is not taxed. The tax is designed to compensate for the wear and tear impacts on roads. Fuel used for a non-propulsion ''off-road'' purpose has no impact on the roads. It should not be taxed as if it does. This bill is based on this principle, and it remedies a problem created by IRS regulations that control the application of the federal fuels excise tax to ''dual-use'' vehicles.

Dual-use vehicles are vehicles that use fuel both to propel the vehicle on the road, and also to operate separate, on-board equipment. The two prominent examples of dual-use vehicles are concrete mixers, which use fuel to rotate the mixing drum, and sanitation trucks, which use fuel to operate the compactor. Both of these trucks move over the road, but at the same time, a substantial portion of their fuel use is attributable to the non-propulsion function.

The current problem developed because progress in technology has outstripped the regulatory process. In the past, dual-use vehicles commonly had two engines. IRS regulations, written in the 1950s, specifically exempt the portion of fuel used by the separate engine that operates special equipment such as a mixing drum or a trash compactor. These IRS regulations reflect the principle that fuel consumed for non-propulsion purposes is not taxed.

Today, however, typical dual-use vehicles use only one engine. The single engine both propels the vehicle over the road and powers the non-propulsion function through ''power takeoff.'' A major reason for the growth of these single-engine, power takeoff vehicles is that they use less fuel. And a major benefit for everyone is that they are better for the environment.

Power takeoff was not in widespread use when the IRS regulations were drafted, and the regulations deny an exemption for fuel used in single-engine, dual-use vehicles. The IRS defends its distinction between one-engine and two-engine vehicles based on possible administrative problems if vehicle owners were permitted to allocate fuel between the propulsion and non-propulsion functions.

Our bill is designed to address the administrative concerns expressed by the IRS, but at the same time, restore tax fairness for dual-use vehicles with one engine. The bill does this by establishing an annual tax credit available for taxpayers that own a licensed and insured concrete mixer or sanitation truck with a compactor. The amount of the credit is $250 and is a conservative estimate of the excise taxes actually paid, based on information compiled on

typical sanitation trucks and concrete mixers.

In sum, as a fixed income tax credit, no audit or administrative issue will arise about the amount of fuel used for the off-road purpose. At the same time, the credit provides a rough justice method to make sure these taxpayers are not required to pay tax on fuels that they shouldn't be paying. Also, as an income tax credit, the proposal would have no effect on the highway trust fund.

I would like to stress that I believe the IRS' interpretation of the law is not consistent with long-held principles under the tax law, despite their administrative concerns. Quite simply, the law should not condone a situation where taxpayers are required to pay the excise tax on fuel attributable to non-propulsion functions. This bill corrects an unfair tax that should have never been imposed in the first place. I urge my colleagues to cosponsor this important piece of legislation.

I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 875

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Fuel Tax Equalization Credit for Substantial Power Takeoff Vehicles Act''.

SEC. 2. CREDIT FOR TAXPAYERS OWNING COMMERCIAL POWER TAKEOFF VEHICLES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to business-related credits) is amended by adding at the end the following new section:

''SEC. 45E. COMMERCIAL POWER TAKEOFF VEHICLES CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, the amount of the commercial power takeoff vehicles credit determined under this section for the taxable year is $250 for each qualified commercial power takeoff vehicle owned by the taxpayer as of the close of the calendar year in which or with which the taxable year of the taxpayer ends.

''(b) DEFINITIONS.—For purposes of this section—

''(1) QUALIFIED COMMERCIAL POWER TAKEOFF VEHICLE.—The term 'qualified commercial power takeoff vehicle' means any highway vehicle described in paragraph (2) which is propelled by any fuel subject to tax under section 4041 or 4081 if such vehicle is used in a trade or business or for the production of income (and is licensed and insured for such use).

''(2) HIGHWAY VEHICLE DESCRIBED.—A highway vehicle is described in this paragraph if such vehicle is—

''(A) designed to engage in the daily collection of refuse or recyclables from homes or businesses and is equipped with a mechanism under which the vehicle's propulsion engine provides the power to operate a load compactor, or

''(B) designed to deliver ready mixed concrete on a daily basis and is equipped with a mechanism under which the vehicle's propulsion engine provides the power to operate a mixer drum to agitate and mix the product en route to the delivery site.

''(c) EXCEPTION FOR VEHICLES USED BY GOVERNMENTS, ETC.—No credit shall be allowed under this section for any vehicle owned by any person at the close of a calendar year if such vehicle is used at any time during such year by—

''(1) the United States or an agency or instrumentality thereof, a State, a political subdivision of a State, or an agency or instrumentality of one or more States or political subdivisions, or

''(2) an organization exempt from tax under section 501(a).

''(d) DENIAL OF DOUBLE BENEFIT.—The amount of any deduction under this subtitle for any tax imposed by subchapter B of chapter 31 or part III of subchapter A of chapter 32 for any taxable year shall be reduced (but not below zero) by the amount of the credit determined under this subsection for such taxable year.''.

(b) CREDIT MADE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38 of the Internal Revenue Code of 1986 (relating to general business credit) is amended by striking ''plus'' at the end of paragraph (12), by striking the period at the end of paragraph (13) and inserting '', plus'', and by adding at the end the following new paragraph:

''(14) the commercial power takeoff vehicles credit under section 45E(a).''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

''Sec. 45E. Commercial power takeoff vehicles credit.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after December 31, 2000.

STATEMENTS ON SUBMITTED RESOLUTIONS

SENATE RESOLUTION 88—EXPRESSING THE SENSE OF THE SENATE ON THE IMPORTANCE OF MEMBERSHIP OF THE UNITED STATES ON THE UNITED NATIONS HUMAN RIGHTS COMMISSION

Mr. KENNEDY (for himself, Mr. LUGAR, Mr. LEAHY, Mr. BROWNBACK, Mr. BIDEN, Ms. SNOWE, Mr. KERRY, Mr. SMITH of Oregon, Mr. TORRICELLI, Mr. CHAFEE, Mr. CORZINE, Mr. ALLEN, Mr. AKAKA, Mr. LIEBERMAN, Mr. BAYH, Mr. BINGAMAN, Mr. FEINGOLD, Mr. LEVIN, Mr. REED, Mr. KOHL, Mr. DURBIN, Mr. JOHNSON, Mr. SARBANES, Mr. WELLSTONE, Mrs. BOXER, Mr. MCCAIN, and Mrs. CLINTON) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 88

Whereas the United States played a critical role in drafting the Universal Declaration of Human Rights, which outlines the universal rights promoted and protected by the United Nations Human Rights Commission;

Whereas the United Nations Human Rights Commission is the most important and visible international entity dealing with the promotion and protection of universal human rights and is the main policy-making entity dealing with human rights issues within the United Nations;

Whereas the 53 member governments of the United Nations Human Rights Commission prepare studies, make recommendations, draft international human rights conventions and declarations, investigate allegations of human rights violations, and handle communications relating to human rights;

Whereas the United States has held a seat on the United Nations Human Rights Commission since its creation in 1947;

Whereas the United States has worked in the United Nations Human Rights Commission for 54 years to improve respect for human rights throughout the world;

Whereas the United Nations Human Rights Commission adopted significant resolutions condemning ongoing human rights abuses in Cuba, Iran, Iraq, Chechnya, Congo, Afghanistan, Equatorial Guinea, Burundi, Rwanda, Burma, and Sierra Leone in April, 2001 with the support of the United States;

Whereas, on May 3, 2001, the United States was not re-elected to membership in the United Nations Human Rights Commission;

Whereas some of the countries elected to the United Nations Human Rights Commission have been the subject of resolutions by the Commission citing them for human rights abuses; and

Whereas it is important for the United States to be a member of the United Nations Human Rights Commission in order to promote human rights worldwide most effectively: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the United States has made important contributions to the United Nations Human Rights Commission for the past 54 years;

(2) the recent loss of membership of the United States on the United Nations Human Rights Commission is a setback for human rights throughout the world; and

(3) the Administration should work with the European allies of the United States and other nations to restore the membership of the United States on the United Nations Human Rights Commission.

S. RES. 88

Mr. KENNEDY. Mr. President, today, Senator LUGAR and I are introducing a resolution expressing our concern over the recent loss of the U.S. seat on the United Nations Human Rights Commission. We are pleased that Senators LEAHY, BROWNBACK, BIDEN, SNOWE, KERRY, GORDON SMITH, TORRICELLI, CHAFEE, CORZINE, ALLEN, AKAKA, LIEBERMAN, BAYH, BINGAMAN, FEINGOLD, LEVIN, REED, KOHL, DURBIN, JOHNSON, SARBANES, WELLSTONE, and BOXER are cosponsors of this resolution.

We are deeply concerned that in the vote on May 3, the United States was not re-elected to membership on the Commission. The Commission is the most important and visible international body dealing with the promotion and protection of human rights and is the main policy-making organization dealing with human rights issues in the United Nations. The 53 member governments of the Human Rights Commission prepare studies, make recommendations, draft international human rights conventions and declarations, investigate allegations of human rights violations, and handle communications relating to human rights.

The United States has held a seat on the Commission since its creation in 1947 and has worked effectively through the Commission for the past